



General Assembly

January Session, 2015

Proposed Bill No. 5409

LCO No. 485



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. ACKERT, 8th Dist.

**AN ACT REDUCING THE TAX RATE ON BED AND BREAKFAST
ESTABLISHMENTS.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That chapter 219 of the general statutes be amended to exempt bed
- 2 and breakfast establishments from the occupancy tax for hotels and
- 3 lodging houses and make such establishments subject to the sales tax
- 4 rate that is applicable to retailers pursuant to subparagraph (A) of
- 5 subdivision (1) of section 12-408 of the general statutes.

Statement of Purpose:

To reduce the tax rate on bed and breakfast establishments.